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to his information on the actual working of American government at the present time.

A bibliographical note to the "Readings on State Government," by William L. Bailey, presents the principal sources of material for the study of American state government.

JOHN A. FAIRLIE.

University of Illinois.

Seligman, E. R. A. *The Income Tax.* Pp. xi, 711. Price, \$3.00. New York: Macmillan Company, 1911.

Professor Seligman's book on "The Income Tax" has a practical purpose, and as such makes an appeal to the legislator and tax administrator quite above most books on the subject. He recognizes the coming of an income tax and the necessity of having a workable scheme on which to base it. In consequence, the book deals with the problem and the practical program as the beginning and end of the volume, but supplements these by the recital of experiences in the United States, before and after the Revolution, and the results of income tax legislation in England, Germany, France and other European countries.

The fact that several books could appear within a year of each other upon the subject of the income tax is an indication of a new public interest in a subject toward which great hostility existed less than twenty years ago. This undoubtedly is to be taken as a sign for encouragement by the watchers in the towers, which justifies the passing beyond the old mooted question of "faculty to pay" to an actual program. It is here the reviewer's interest rests, and I have no doubt Professor Seligman's, since the well presented historical material can but point the moral.

State income taxes have been tried and found wanting. Their defect has been insufficient authority on one hand, and the changing and shifting nature of modern property and income on the other; yet the states have the burden of local development to bear and their need of income grows with the passage of every day. The constructors of most programs of tax reform have failed to consider the problem from this point of view, and have turned administration and receipts over to the federal government. Professor Seligman is willing that the federal government shall collect the tax and the states have the major part of the income.¹ Considering the burdens of taxation and the necessities of the case, this is a fair distribution; any other provision for the use of the tax would place the states in a position of having everything to lose, since, in the opinion of the reviewer, their fiscal systems depend upon such distribution.

Space forbids adequate consideration of this interesting and suggestive book, in which is presented for the first time a program of tax reform that may be branded as really workable.

FRANK L. McVEY.

University of North Dakota.

¹ *Vide* Seligman's "The Income Tax," p. 656.